

**EXHIBIT A**

**Revised OCP List**

<b>PROFESSIONAL</b>	<b>ADDRESS/CONTACT</b>	<b>SERVICES PROVIDED TO DEBTOR</b>
Deloitte & Touche LLP	Judi Dockendorf 50 South Sixth Street, Suite 2800 Minneapolis, MN 55422	Audit Services
Deloitte Tax LLP	Shawna Jansons 111 Monument Circle, Suite 4200 Indianapolis, IN 46204	Tax Return Preparation Services
Deloitte Consulting LLP	Judy Stromback 50 South Sixth Street, Suite 2800 Minneapolis, MN 55422	Employee Benefits Actuarial Consulting Services
Dentons Davis Brown PC	Susan Freed 4201 Westown Pkwy, Suite 300 West Des Moines, IA 50266	Corporate, Workers Compensation, and Provider Contracts Counsel
Hall Render Killian Heath and Lyman PC	Michael Greer 500 N. Meridian Street, Suite 400 Indianapolis, IN 46204	Antitrust and Strategic Partner Advisor
Phelan Tucker Law LLP	Carolyn Russell Wallace 321 E. Market Street P.O. Box 2150 Iowa City, IA 52244	General and Malpractice Counsel
Wixted Inc.	Eileen Wixted 4401 Westown Pkwy, Suite 116 West Des Moines, IA 50266	Public Relations Services
Karl Broderius, CPA	Karl Broderius 1207 Birchwood Dr. Proctor, MN 55810	Cost Report Consulting Services
Dinsmore and Shohl LLP	Todd Gibson 1001 Lakeside Ave., Suite 990 Cleveland, OH 44114	Bond Counsel

BDO	Angela Pirozzi 100 Park Avenue New York, NY 10017	Tax Refund Services
-----	---	---------------------